From: Cody Howe [mailto:cohowe@cisco.com]
Sent: Tuesday, April 27, 2010 11:58 AM

To: EBSA, E-ORI - EBSA Subject: RIN 1210-AB33

To Whom it May Concern-

In regards to this issue, I believe it is up to each individual to manage their own retirement assets and distribution of same. These are privately funded vehicles, contributed to voluntarily and matched at times by Corporations.

The US Government and Department of Labor have no rights to get involved in the management, investment or distribution of these assets beyond the tax code.

Regards,

Cody Howe 6417 Bridge Bay Ln Rogers AR 72758